

# INHERITANCE TAX SMALL ESTATE RETURN - RESIDENT

**NOTE: The following requirements must be met in order to use this return:**

- Date of death of decedent must be before September 1, 1981.
- Decedent was a resident of Texas at date of death.
- Total gross estate does not exceed \$200,000.
- No Federal Estate Tax has been paid or is due on this estate.

• Do not write in shaded areas.

T Code ■ <b>90100</b>	Deposit Code ■ <b>110</b>
Date received by Comptroller	Amount

<b>SECTION I</b>	Decedent's name (First, middle, maiden, last)		Social Security Number ■ <b>2</b>	Date of birth
	County of residence (domicile at death)	Probate case number	County of probate	Date of death



Disclosure of your social security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. sec. 405(c)(2)(C)(i); Tex. Gov't Code secs 403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

<b>SECTION II</b>	<ul style="list-style-type: none"> <li>Valuation date elected: <input type="checkbox"/> Value at date of death <input type="checkbox"/> Alternate value date</li> <li>Within 3 years immediately preceding death, did the decedent make any transfer of property without an adequate and full consideration? <input type="checkbox"/> YES <input type="checkbox"/> NO</li> <li>If "YES," please explain (See instructions)</li> </ul>
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<b>SECTION III</b>	List below values of property owned by the decedent. Report community assets and debts at decedent's one-half interest. Give details on reverse side of this form or attach a complete inventory and appraisal.			
	ASSETS		DEDUCTIONS	
	1. Real estate located in Texas .....	\$	11. Mortgages and liens .....	\$
	2. Stocks and bonds .....		12. Other deductible debts .....	
	3. Mortgages, notes and cash .....		13. Deductible expenses .....	
	4. Insurance subject to exemption (In excess of \$40,000) .....		14. Deduction for property previously taxed .....	
	5. Insurance not subject to exemption ....		15. <b>TOTAL DEDUCTIONS</b> (Total Items 11 - 14) .....	\$
	6. Annuities .....		16. <b>TOTAL NET ESTATE</b> (Item 10 minus Item 15) .....	\$
	7. All other assets .....		<b>TOTAL NET ESTATE value is to be distributed in Section VII on the reverse side of this form.</b>	
	8. <b>TEXAS GROSS ESTATE</b> (Total of Items 1 - 7) .....			
9. Out of state real or tangible property ..				
10. <b>TOTAL GROSS ESTATE</b> (Item 8 plus Item 9) .....	\$			

<b>SEC. IV</b>	<b>BASIC INHERITANCE TAX</b>
	(Total of Column 8, "Texas Inheritance Tax," from the reverse side of this form.) ..... \$

**PLEASE NOTE:** Forms will not be processed unless completely filled in. The return must be signed by the personal representative of the estate and person preparing the return. Copy of decedent's will, if probated, or Affidavit of Heirship must be attached.

<b>SECTION V</b>	I declare that this return and any accompanying statements are true, correct and complete to the best of my knowledge and belief. I understand that this return is subject to the fraudulent report provisions of TEX. TAX GEN. ANN. art. 1.12(1969).			
	Name of preparer	Phone (Area code & no.)	Name of Executor, Administrator, Heir at Law	Phone (Area code & no.)
	Address (Street & no., city, state, ZIP code)		Address (Street & no., city, state, ZIP code)	
	 Preparer	Date	 Executor, Administrator, Heir at Law	Date

<p>If you have any questions regarding Inheritance Tax, you may contact the Texas State Comptroller's field office in your area or call 1-800-531-5441, extension 5-0132, toll free, nationwide. The Austin number is 512/475-0132. If you're calling from a Telecommunications Device for the Deaf (TDD), the toll-free number is 1-800-248-4099, or in Austin, 512/463-4621.</p>	<p>Make the amount in Section IV payable to: <b>STATE COMPTROLLER</b></p> <p>Our mailing address is: <b>111 E. 17th Street Austin, TX 78774-0100</b></p>
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**You have certain rights** under Ch. 559, Government Code, to review, request, and correct information we have on file about you. Contact us at the address or toll-free number listed on this form.

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SECTION VI

Please describe in detail all assets subject to tax and all deductions. You may attach a copy of the inventory and appraisal. However, any assets and deductions not included in the inventory should be reported below. *(Additional sheets may be attached, if necessary.)*

DESCRIPTION OF ASSETS	VALUE	DESCRIPTION OF DEDUCTIONS	VALUE

SECTION VII - DISTRIBUTION OF "TOTAL NET ESTATE" (Item 16 on the front of this form)

-1- • NAME AND ADDRESS OF BENEFICIARY • CLASS OF BENEFICIARY AND RELATIONSHIP TO DECEDENT • AGE OF BENEFICIARY AT DATE OF DEATH OF DECEDENT	-2- VALUE OF SHARE OF TEXAS GROSS ESTATE	-3- VALUE OF SHARE OF TOTAL GROSS ESTATE	-4- VALUE OF SHARE OF TOTAL DEDUCTIONS	-5- VALUE OF SHARE OF TOTAL NET ESTATE <i>(Col. 3 minus Col. 4)</i>	7 - RATIO OF SHARE OF TEXAS GROSS ESTATE TO TOTAL GROSS ESTATE	
					6 - TAX AT TEXAS RATES ON AMOUNT IN COLUMN 5	8 - TEXAS INHERITANCE TAX <i>(Multiply Col. 6 by Col. 7)</i>